

State Multistate Tax Compact Enactments - Articles III.1 and IV

Modified Art. IV	Note	Citation
Alabama	Modified IV.9	Ala. Code § 40-27-1
Arkansas	Modified IV.9	Ark. Code Ann. § 26-5-101
Utah	Modified IV.9	Utah Code Ann. § 59-1-801
Modified Art. III.1	Note	Citation
Colorado	Repealed III.1 and IV (2008; effective 1- 1-2009)	Colo. Rev. Stat. § 24-60-1301
Michigan	“Beginning Jan. 1, 2011 any taxpayer subject to the MI business tax act [of 2007] or the income tax act of 1967 ... shall, for purposes of that act, apportion and allocate in accordance with the provisions of that act and shall not apportion or allocate in accordance with article IV .”	Mich. Comp. Laws § 205.581
Minnesota	Repealed III.1 and IV (1987)	Minn. Stat. § 290.171
Limit Art. III.1 by statute	Note	Citation
(California)	“Notwithstanding [the compact], all business income shall be apportioned [2X Sales]” (1993) (compact repealed 2012)	Cal. Rev. & Tax Code § 25128
Idaho	“Notwithstanding [the compact], all business income shall be apportioned [2X Sales]” (but retained the equally-weighted three-factor formula for combined groups) (1994)	Idaho Code Ann. § 63-3027(i)
Oregon	“[i]n any case in which the provisions of [Oregon’s UDITPA] are inconsistent with the provisions of [the Compact] the provisions of [Oregon’s UDITPA] shall control.”	Or. Rev. Stat. § 314.606
District of Columbia	“All business income shall be apportioned to the District by multiplying the income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor twice, and the denominator of which is 4.	D.C. Code Ann. § 47-1810.02(d-1)
Allow Election	Note	Citation
Missouri		Mo. Dept. of Rev., Schedule MO-MS Instructions
No CIT	Note	Citation
South Dakota	Except Banks	
Texas	Franchise Tax; Challenged in <i>Graphic Packaging</i>	PLR 201007003L (2010)
Washington	Business & Occupations (GR) Tax	
Little Deviation	Note	Citation
Alaska		Alaska Stat. § 43.19.010
Hawaii		Haw. Rev. Stat. § 255-1
Montana		Mont. Code Ann. § 15-1-601
Kansas		Kan. Stat. Ann. § 79-4301
New Mexico		N.M. Stat. Ann. § 7-5-1
North Dakota		N.D. Cent. Code § 57-59-01